

IN THE SPECIFICATION

Please replace the paragraph beginning at page 5, line 8 with the following:

B1
Next, the second interlayer insulating layer 60 is formed over the surface of the first interlayer insulating layer 52 on which the interconnection layers 54, the capping layers 56a, 56b, and 56c and the etching stoppers 58a, 58b, and 58c have been formed. The second interlayer insulating layer 60 is a silicon oxide layer, a silicon nitride layer, borophosphosilicate glass (BPSG), phosphosilicate glass (PSG), borosilicate glass (BSG), tetraethylorthosilicate (TEOS), plasma enhanced TEOS (PE-TEOS), or undoped silicate glass (USG). The surface of the second interlayer insulating layer 60, as well as that of the first interlayer insulating layer 52, is not flat. Thus, the thickness of a portion of the second interlayer insulating layer 60 on one of the etching ~~stopper~~ stoppers 58a, 58b, and 58c is different from the thickness of a portion of the second interlayer insulating layer 60 on the others. For example, the portion of the second insulating layer 60 over the etching stopper 58b is thicker than over the etching stoppers 58a and 58c.
